

# J.K. JAIMAN & ASSOCIATES

CHARTERED ACCOUNTANTS

GANESHAM, A-278-279, VIDHYUT NAGAR, AJMER ROAD, JAIPUR - 302021

MOBILE NO. : 09829054360, (O) 0141-2354360

Email: jitendrajaiman@yahoo.co.in

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members, M/s Resource Institute for Human Rights Rajasthan

### Report on Financial Statements

1. We have audited the accompanying financial statements relating to M/S Resource Institute for Human Rights Rajasthan, 932, Kisan Marg, Barkat Nagar, Tonk Road, Jaipur - 302015 which comprises the Balance Sheet as on 31<sup>st</sup> March, 2020, Statement of Income & Expenditure Account for the for the period from 01<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020, statement of Receipt & Payment Account for the period from 01<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020 and a summary of significant accounting policies.

### Management's Responsibility for the Financial Statements

2. Management of the Institution is responsible for the preparation of these financial statements that give true and fair view of the financial performance of the Institution in accordance with the accounting standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the above financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.

### Opinion

6. In our opinion, and to the best of our information and according to the explanation given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of Balance Sheet, of the state of affairs of the Institution as at 31<sup>st</sup> March, 2020.
- in the case of Statement of income & expenditure account, of the surplus / deficit during for the year ended on 31<sup>st</sup> March, 2020.
- in the case of Statement of receipt & payment account, of the receipt & payments during the year ended on 31<sup>st</sup> March, 2020.

### Report on Other Legal and Regulatory Requirements

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- The transactions of the Institution which have come to our notice have been within the powers of the Management of the Institution.

We further report that:

- the Balance Sheet and Income and Expenditure account dealt with by this report are in agreement with the books of account and other records, and
- in our opinion, proper books of account as required by law have been kept by the Institution so far as appears from our examination of those books.

For J.K. Jaiman & Associates  
Chartered Accountants  
FRN - 014064C

(CA. Jitendra Kumar Jaiman)

Proprietor

M. N. - 407738

UDIN-20407738AAAAC3378

Place: Jaipur

Date: 22-12-2020



Attested by me

GENERAL SECRETARY  
Resource Institute for Human Rights  
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR


BALANCE SHEET AS ON 31/03/2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>Fixed Assets Fund</u>		<u>Fixed Assets</u>	
Opening Balance	43,165.00	( As per Annexure "A" )	43,165.00
<u>Outstanding Expenses</u>		Bank of India-661310110003431	5,923.19
Antakshari Foundation	5,000.00		
Rampal	345.00	<u>Excess of Expenditure over Income</u>	
Shri Karni Kripa Tours & Travels	4,498.00	Opening Balance	(23,130.89)
Vijay Goyal	2,091.00	Add: during year	<u>43,441.70</u>
Others	11,800.00		20,310.81
Audit Fees Payable	2,500.00		
	<u>69,399.00</u>		<u>69,399.00</u>

Notes of Accounts & Significant Accounting Policies as per Annexure "B"

Annexure to our Report of Even Date

For J.K.Jaiman & Associates  
Chartered Accountants  
FRN - 014064C

  
(CA. Jitendra Kumar Jaiman)  
Proprietor  
M. No. - 407738

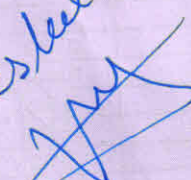


For Resource Institute for Human Rights Rajasthan

  
(Vijay Goyal)  
General Secretary

**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan

Place : Jaipur  
Date : 22-12-2020

*Attested by me*  
  
**GENERAL SECRETARY**  
Resource Institute for Human Rights  
Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administration Expenses		By Bank Interest	2,076.00
Audit Fees	13,500.00	By Excess of Exp. over Income	43,441.70
Bank Charges	17.70		
Salary	32,000.00		
	45,517.70		45,517.70

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		By Administration Expenses	
Bank of India-661310110003431	77,360.89	Audit Fees	13,500.00
		Bank Charges	17.70
To Bank Interest	2,076.00	Salary	32,000.00
			45,517.70
To Audit Fees Payable	2,500.00	By Outstanding Expenses Paid	
		Kavita Mangnani	30,496.00
		By Closing Balance	
		Bank of India-661310110003431	5,923.19
	81,936.89		81,936.89

Annexure to Our Report Even Date

For J.K.Jaiman & Associates  
 Chartered Accountants  
 FRN - 014064C

*Jitendra Kumar Jaiman*  
 (CA. Jitendra Kumar Jaiman)  
 Proprietor  
 M. No. - 407738  
 Place : Jaipur  
 Date : 22-12-2020



For Resource Institute for Human Rights Rajasthan

*Vijay Goyal*  
 (Vijay Goyal)  
 General Secretary

GENERAL SECRETARY  
 Resource Institute for Human Rights  
 Rajasthan

*M. K. Bhatnagar*  
 GENERAL SECRETARY  
 Resource Institute for Human Rights  
 Rajasthan

RESOURCE INSTITUTE FOR HUMAN RIGHTS RAJASTHAN, JAIPUR

ANNEXURE - A

DETAILS OF FIXED ASSETS AS ON 31/03/2020


PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 01/04/2019	ADDITIONS DURING THE YEAR	DEPRECIATION	BALANCE AS ON 31/03/2020
Computer & Printer	40%	285.00	-	114.00	171.00
Furniture	10%	36,476.00	-	3,648.00	32,828.00
Office Equipment	15%	428.00	-	64.00	364.00
Camera	15%	5,863.00	-	879.00	4,984.00
Fan & Cooler	15%	5,668.00	-	850.00	4,818.00
Total		48,720.00	-	5,555.00	43,165.00

For Resource Institute for Human Rights Rajasthan



  
(Vijay Goyal)  
General Secretary

GENERAL SECRETARY  
Resource Institute for Human Rights  
Rajasthan

*Abstract by me*  
  
GENERAL SECRETARY  
Resource Institute for Human Rights  
Rajasthan

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF  
BALANCE SHEET AS ON 31/03/2020


1. The Accounts are being prepared on historical cost basis and as a going concern. Accounting Policies not referred to otherwise are in consistent with the generally accepted accounting principles. All receipts / income have been accounted on accrual basis. All payment/ expenses have also been accounted on accrual basis.
2. The accounts are being prepared on accrual basis.
3. Depreciation has been charged on fixed assets by reducing the value from fixed assets & correspondingly from the fixed assets fund. It has no impact on either surplus or deficit of the Trust.

For Resource Institute for Human Rights Rajasthan



  
(Vijay Goyal)  
(General Secretary)

GENERAL SECRETARY  
Resource Institute for Human Rights  
Rajasthan

*Attested by*  


GENERAL SECRETARY  
Resource Institute for Human Rights  
Rajasthan